REMARKS:

Claims 1, 3-9, and 11-16 are presented for examination. Claims 1 and 9 have been amended hereby. Claims 2 and 10 have previously been cancelled, without prejudice or disclaimer.

The undersigned appreciates the time given by the Examiner during the October 20, 2008 telephone conference.

As discussed during that telephone conference, each of independent claims 1 and 9 has been amended hereby to recite that the values of earnings per share risk are based upon at least a plurality of different numbers of shares outstanding and an amount of earnings volatility.

In addition, it is noted that an outputting step has been added to each of independent claims 1 and 9 and that an editorial change has been made to the preamble of each of independent claims 1 and 9.

Finally, it is noted that this Amendment is fully supported by the originally filed application and thus, no new matter has been added. For this reason, the Amendment should be entered.

For example, support for the amendment to claims 1 and 9 regarding wherein the values of earnings per share risk are based upon at least a plurality of different numbers of shares outstanding and <u>an amount of earnings volatility</u> may be found at page 14, lines 4-15:

> Company XYZ is considering issuing debt to repurchase \$200mm of equity and would like to quantify the cost versus risk trade-off of this change in capital structure. The actual impact of this transaction on Company XYZ's capital structure and earnings per share are calculated and shown in the "After" and "Change" columns of Table 1. The added after-tax interest expense associated with \$200mm of additional debt depresses earnings and increases its volatility. Using the proceeds to buy back 5mm common shares at \$40 per share reduces the number of common shares outstanding from 100mm to 95mm. This antidilution is enough to offset the increase in interest expense and raise the expected EPS by 3.5%, from \$5.00 per share to \$5.18. <u>Replacing equity with debt is cheaper, but it is also riskier. This is because a larger amount of earnings volatility is shared by a smaller number of shareholders. EPS risk rises by 10%, from \$0.50 per share to \$0.55</u>. (emphasis added)

Further, support for the amendment to claims 1 and 9 regarding outputting, with the computer system, the recorded calculated earnings per share values associated with the entity and the recorded calculated earnings per share risk values associated with the entity may be found at page 8, lines 6-7; and page 9, lines 17-18 ("In another example, the outputted calculated earnings per share values and the outputted calculated earnings per share risk values may be plotted against one another.").

Favorable consideration is earnestly solicited.

Respectfully submitted,
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